

SENATE BILL 2365
By Ketron

AN ACT to amend Chapter 30 of the Private Acts of 1993; as amended by Chapter 71 of the Private Acts of 2004, and any other acts amendatory thereto, relative to privilege tax on occupancy of rooms, lodgings, or accommodations furnished to transients for a consideration in Marshall County, Tennessee.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 2 of Chapter 30 of the Private Acts of 1993 and any other acts amendatory thereto, is amended by deleting the section in its entirety and by substituting instead the following language:

Section 2. The legislative body of Marshall County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed seven percent (7%) of the rate charged by the operator. The amount of such tax shall be set from time to time by resolution of the county legislative body of Marshall County. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided in this act.

SECTION 2. Section 8 of Chapter 30 of the Private Acts of 1993, as amended by Chapter 71 of the Private Acts of 2004, and any other acts amendatory thereto, is amended by deleting the following language from subsection (a):

Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a violation of this act and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00) to be imposed separately for each occurrence.

and by substituting instead the following language:

Each occurrence of knowing or willful refusal of an operator to collect or remit the tax or knowing or willful refusal of a transient to pay the tax imposed is a violation of this act and shall be punishable by a civil penalty for each occurrence with said penalty to be imposed as state law allows.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Marshall County. Its approval or non-approval shall be proclaimed by the presiding officer of the county legislative body of Marshall County and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.